--- 20 Cigarettes - Series “C” of 1935 - “Tuckett Tobacco” - 22 x 28 mm. - scanned at 150% scale ---

The imperforate twenty cigarette Series “C” is first listed as used by “Tuckett Tobacco” in May 1935. The hidden letters on the stamp [A-D] must indicate that the die was approved for BABN in 1935. BABN records indicate that the stamp was printed in sheets of 130 stamps (13 x 10).

★**RC-386** - 20 cigarettes, imperf, coded **1-18-E / 105** by “Tuckett Tobacco” in October 1935

--- the cancellations read vertically down - 9 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	55	65	75	---	95	105	---	---
1936	16	26	36	46	---	---	---	---	---	---	---	---

In 1936 the manufacturer’s sales tax was raised from 6% to 8% and from May 1936 the cancellation in 3 and 4 mm. serifed Gothic applied in the upright position.

★**RC-386** - 20 cigarettes, imperf, coded **1-18-E / 66** by “Tuckett Tobacco” in June 1936

--- the cancellation reads horizontally upright - 20 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	---	56	66	76	86	---	106	116	---
1937	---	27	---	47	57	---	---	---	97	107	117	---
1938	---	---	---	48	58	68	78	88	98	---	---	---

The first wartime Budget of September 1939 increased the *excise duty* on small cigarettes from $ 4.00 to $ 5.00 per thousand, and "Tuckett Tobacco", attempting to maintain an even 20¢ price, dropped the size to eighteen cigarettes, and use of the twenty cigarette package temporarily ceased. When the Budget of June 24th 1940 raised the *excise duty* on small cigarettes from $ 5.00 to $ 6.00 per thousand, "Tuckett Tobacco" restored the twenty cigarette package for retail *across Canada* (except in Quebec) at a price of 25¢ per pack.

On July 1st 1940 the Province of Quebec, abolishing all previous municipal and provincial tobacco taxes, imposed a flat 10% tobacco tax, which raised the provincial price of twenty cigarettes to 28¢, and early in 1941 responding to dealer complaints from Quebec, introduced the smaller eighteen cigarette pack for retail *in Quebec* at 25¢ per pack.

★**RC-386** - 20 cigarettes, imperf, coded **1-18-E / BJA** by "Tuckett Tobacco" in February 1939

--- the cancellation reads horizontally upright - 30 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	**BJA**	---	**AJB**	**BJB**	---	**AJC**	**BJC**	**CJC**	---	---	---
1940	---	---	---	---	---	---	**AKC**	**BKC**	**CKC**	**AKD**	**BKD**	**CKD**
1941	**ALA**	**BLA**	**CLA**	**ALB**	**BLB**	**CLB**	**ALC**	**BLC**	**CLC**	**ALD**	**BLD**	**CLD**
1942	**AMA**	**BMA**	**CMA**	**AMB**	**BMB**	**CMB**	---	---	---	---	---	---

---

When the Budget of June 1942, under the "Special War Measures Act", while maintaining the *excise duty* at $ 6.00 per 1000 small cigarettes, imposed an additional *excise tax* of 1¢ per five cigarettes or fraction thereof, "Tuckett Tobacco" surcharged their *on-hand* sheets of **RC-386** in a three line 3 mm. Gothic **4¢ / EXCISE / TAX** as the company provisional **RC-574**.

★**RC-574** - **4¢ / EXCISE / TAX** on 20 cigarettes, imperf, Tuckett Tobacco's 3 mm. provisional surcharge from June / July 1942

The retail price for twenty cigarettes *across Canada* (except in Quebec) under the 1942 Budget was now 30¢ per pack. In Quebec, with their 10% tobacco tax, *eighteen cigarettes* were being sold for this same price of 30¢.

Probably on stamps *purchased* after the 1942 Budget was tabled, the typeset tall E's **4¢ / EXCISE / TAX** contains variations in height and spacing, with a 4 to 6 mm. figure **4¢**, a 10 to 14 mm. **EXCISE**, and a 7 to 9 mm. **TAX** - some are illustrated.

★**RC-583a** - with a 3½ mm. **4¢**, 10 mm. **EXCISE** 9 mm. **TAX**

★**RC-583b** - with a 4 mm. **4¢**, 10 mm. **EXCISE** 9 mm. **TAX**

★**RC-615** - with a 5 mm. **4¢**, 10 mm. **EXCISE** 7 mm. **TAX**

★**RC-583x** - with a 3 mm. **4¢**, 14 mm. **E X C I S E** - 9 mm. **TAX**

★**RC-591ex** - with a 6 mm. **4¢**, 14 mm. **E X C I S E** - 7 mm. **TAX**

A twenty cigarette sheet was surcharged **2¢ / EXCISE / TAX**. To correct this "Tuckett Tobacco" re-surcharged the central figure with **4¢** which only served to blur the value. Finally the stamp bottom was surcharged again with **4¢** as **RC-591V**.

- scanned at 200% sca

For general distribution under the Budget of June 1942, BABN surcharged the imperforate twenty cigarettes stamp with their 6 and 3 mm. Gothic **4c. / EXCISE / TAX** as **RC-635**. This BABN surcharge is first listed as cancelled by "Tuckett Tobacco" in December 1942, which was when the Tuckett date surcharges were re-introduced. Were they not producing cigarettes from July to December? Or were they not dating their production?

★**RC-635** - **4c. / EXCISE / TAX** on 20 cigarettes, imperf, coded **1-18-E / CMD** by "Tuckett Tobacco" in December 1942

--- the cancellation reads horizontally upright - 4 copies to date ---

[★RC-635]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	CMD
1943	ANA	BOA	COA	---	---	---	---	---	---	---	---	---

When the Budget of March 3rd 1943 doubled the excise tax "Tuckett Tobacco" re-surcharged their sheets of **RC-635** in light blue ink with a sloppy 7 mm. Gothic **8c.** as the company provisional **RC-730**. These first surcharges were made on sheets already stamped in black ink **1-18-E / COA** for use in March under the 1942 Budget, and thus purchased at the pre-Budget rate, while their later pre-Budget copies (also from the Tuckett vault) are used without a date code.

★**RC-730** - **8c** on **4c. / EXCISE / TAX**
coded **1-18-E / COA** in March 1943

★**RC-730** - **8c** on **4c. / EXCISE / TAX**
undated from April 1943

[★RC-730]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	COA	---	---	---	---	---	---	---	---	---

BABN re-surcharged sheets of **RC-635** for use under the 1943 Budget with their 6½ mm. *killer* Gothic **8c.** as **RC-744**.

★**RC-744** - **8c.** BABN re-surcharge of **RC-635** coded **1-18-E / BOB** by "Tuckett Tobacco" in May 1943

[★RC-744]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	**BOB**	**COB**	---	---	---	---	---	---

For general distribution under the 1943 Budget, BABN surcharged the twenty cigarettes stamp with their usual 6 and 3 mm. Gothic **8c. / EXCISE / T A X** with the 11 mm. **T A X** as **RC-770**.

★**RC-770** - **8c. / EXCISE / TAX**
coded **1-18-E / BOB** in April 1943

★**RC-770** - **8c. / EXCISE / TAX**
coded **1-18-E / BOB** in April 1943

--- the cancellation reads horizontally upright - 48 copies to date ---

[★RC-770]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
					BOB							
1943	---	---	---	---	**BOB**	**COB**	**AOC**	**BOC**	**COC**	**AOD**	**BOD**	**COD**
1944	**APA**	**BPA**	**CPA**	**APB**	**BPB**	**CPB**	**APC**	**BPC**	**CPC**	**APD**	**BPD**	**CPD**
1945	**ASA**	**BSA**	**CSA**	**ASB**	**BSB**	**CSB**	**ASC**	**BSC**	**CSC**	**ASD**	**BSD**	**CSD**
1946	**ATA**	**BTA**	**CTA**	**ATB**	**BTB**	**CTB**	**ATC**	**BTC**	**CTC**	**ATD**	**BTD**	**CTD**
1947	---	**BVA**	**CVA**	**AVB**	---	---	---	---	---	---	---	---

** doubled cancellations are not uncommon, and many are found over these years.

The ordinary version of **RC-770** uses an 11 mm. *wide* printing of **T A X**, but for some months early in 1944 there was a 9 mm. *narrow* spacing of **TAX** catalogued as **RC-782**. This latter 9 mm. was the normal spacing used for all of the two-line fifty cigarette 1943 tax surcharges. The ink used on **RC-782** is a brighter shade of red, and the variety can be easily picked from a pile of stamps.

★**RC-782** - **8c. / EXCISE / TAX** with the 9 mm. **TAX** coded **1-18-E / BPA** by "Tuckett Tobacco" in February 1944

[★RC-782]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	---	---	---	---	---	---	---
1944	---	**BPA**	---	---	---	---	---	---	---	---	---	---

The retail price of twenty cigarettes *across Canada* (except in Quebec) under the Budget of 1943 with the eight cents excise tax included was now 35¢ per pack.

In Quebec, with their 10% tobacco tax still in force *eighteen cigarettes* were being sold for this same price of 35¢ per pack. Sale of the *Quebec* eighteen cigarettes pack apparently ended in the spring of 1946, since the cancellation collection examples end at that point. Presumably the Quebec 10% tobacco tax had been repealed.

When legislation subsequent to the Budget of 1947 abolished the mandated printing of the excise tax on the stamp “Tuckett Tobacco” resumed use of the imperforate Series “C” twenty cigarette stamp. The normal letter coded cancellations of “Tuckett Tobacco” end with December 1947. Did they cease cigarette production from 1948 to 1951?

★**RC-386** - 20 cigarettes, imperf, coded **1-18-E / BVB** by “Tuckett Tobacco” in May 1947

--- the cancellation reads horizontally upright - 8 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1947	---	---	---	---	**BVB**	**CVB**	**AVC**	**BVC**	**CVC**	**AVD**	**BVD**	**CVD**
1948	---	---	---	---	---	---	---	---	---	---	---	---
1949	---	---	---	---	---	---	---	---	---	---	---	---
1950	---	---	---	---	---	---	---	---	---	---	---	---

In June 1951 the *excise tax* was increased from $ 4.00 to $ 5.50 per thousand cigarettes, and the letter coded series was superseded by a three digit number coding.

The retail price of twenty cigarettes *across Canada* under the Budget of 1951 with its increase of 3¢ ***excise tax***, on the 20 cigarette pack, was probably 40¢ per pack. This price would have returned to 35¢ under the 1952 Budget and probably to 30¢ when the ***excise duty*** decreased to $ 4.00 in the 1953 Budget.

The two found in 1951 are without the company code, and **CDB** is in Quebec red ink - the font is however distinctly from "Tuckett Tobacco", as is manifest on their manufactured pouch tobacco stamps of the era, where it occurs complete with the company code.

★**RC-386** - 20 cigarettes, imperf,
coded **ADB** in April 1951

★**RC-386** – 20 cigarettes, imperf,
coded **CDB** in June 1951

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1951	---	---	---	**ADB**	---	**CDB**	---	---	---	---	---	---

In 1952 the ***excise tax*** was again reset at the original $ 4.00 per thousand cigarettes, and in 1953 the ***excise duty*** was reduced from $ 6.00 to $ 4.00 per thousand cigarettes.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 20 cigarettes \ 1-18E - 1935-51],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 24th 2013, JBH